

GEORGIA INSURANCE DEPARTMENT
PREMIUM TAX UNIT
916 WEST TOWER, #2 MARTIN LUTHER KING, JR. DRIVE
ATLANTA, GEORGIA 30334

GEORGIA RETALIATORY TAX COMPUTATION (O.C.G.A. §33-3-26)
FOR THE YEAR ENDING DECEMBER 31, 2001

ALL foreign and alien insurers authorized to do business in Georgia MUST COMPLETE THIS FORM.

	Column 1	Column 2
STATE OF DOMICILE: _____	Fees and Taxes paid and due the State of Georgia for calendar year, 2001	Fees and Taxes which would have been paid and due your home state if this business had been written there by a Georgia insurer.
1. Applicable Premium Tax Rate	2.25%	_____ %
2. Premium Tax	\$ _____	\$ _____
3. Fire Marshal Tax	NONE	
4. Tax on Taxable Finance Charges	NONE	
5. Annual License Fee	\$500.00	
6. Filing Fees	\$200.00	
7. Tax on Taxable Annuities	NONE	
8. County/Municipal Taxes (Life and A&S Companies)	NONE	
9. County/Municipal Taxes (Other Than Life and A&S)		
10. Municipal License Fees (Other Than Life and A&S)		
11. Franchise Tax (Include any surcharge)	NONE	
12. Other (Please Describe) _____		
13. Other (Please Describe) _____		
14. COLUMN TOTALS	\$ _____	\$ _____
If the total of Column 1 exceeds the total of Column 2, no retaliatory tax is due. If the total of Column 2 exceeds the total of Column 1, retaliatory tax is due as follows:		
Total of Column 2 \$ _____		
Less: Total of Column 1 _____		
Retaliatory Tax Due \$ _____		
If negative, enter \$0.		
Enter the amount of Retaliatory Tax due on Line 12, Form GID-12 if positive amount.		

State of _____ County of _____

Before me personally appeared _____ who, being duly sworn, deposes and says that
Deponent Name (Please Print)

he/she is the _____ of _____, and that the foregoing
Title (Please Print) Insurance Company (Please Print)

information is true and correct.

Sworn and subscribed before me this _____ day of _____, 20____

Notary Public (Signature)--(Attach Seal)

Deponent (Signature)

PLEASE SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM.

**INSTRUCTIONS FOR FORM GID-13
(GEORGIA RETALIATORY TAX COMPUTATION)**

CALCULATION OF STATE TAXES

1. In the space provided, please provide the company's state of domicile.
2. **Line 1 of Column 2** – Enter the tax rate that would be charged to a Georgia insurer in the company's state of domicile. If a rate less than the maximum rate is used, supporting details must be provided. If a multi-tiered rate is used, you must provide a breakdown of the tax rate.
3. **Line 2 of Column 1** – Enter the applicable premium tax. Multiply gross direct premiums received by the applicable tax rate.

Line 2 of Column 2 – Calculate the premium tax that would be charged to a Georgia insurer in the company's state of domicile. This should equal Line 1 of Column 2 times the amount shown on Line 3 of Form GID-12.
4. **Line 3 of Column 2** – If the company's state of domicile imposes a fire marshal tax, enter the amount which would be charged to a Georgia insurer.
5. **Line 4 of Column 2** – If the company's state of domicile imposes a tax on finance charges which are not collected by an insurance company as part of the premium, enter the amount which would be charged to a Georgia insurer.
6. **Line 5 of Column 2** – Enter the amount of the annual license fee that would be imposed upon a Georgia insurer by the company's state of domicile.
7. **Line 6 of Column 2** – Enter the total amount of filing fees that would be imposed upon a Georgia insurer in the company's state of domicile.
8. **Line 7 of Column 2** – If the company's state of domicile imposes a tax on annuity considerations, enter the amount which would be charged to a Georgia insurer.
9. **Line 8 of Column 2** – If the company is a Life and A&S, or HMO insurer and if a similar Georgia insurer would be required to pay County and/or Municipal taxes in the company's state of domicile, enter the amount which would be charged to a Georgia insurer. County/Municipal taxes imposed in Georgia on Life and A&S, or HMO companies are deductible on Form GID-12 and, therefore, are not to be included in Column 1.
10. **Line 9 of Column 2** – If the company is other than a Life and A&S, or HMO insurer and if a similar Georgia insurer would be required to pay County and/or Municipal taxes in the company's state of domicile, enter the amount which would be charged to a Georgia insurer.

Line 9 of Column 1 – Enter the amount of County/Municipal taxes paid in Georgia during 2001.
11. **Line 10 of Column 2** – If the company is other than a Life and A&S, or HMO insurer, and if a similar Georgia insurer would be required to pay municipal license fees in the company's state of domicile, enter the amount of municipal license fees which a Georgia insurer would be required to pay.

Line 10 of Column 1 – Enter the total amount of municipal license fees which were paid by the company during 2001.
12. **Line 11 of Column 2** – If the company's state of domicile imposes a franchise tax, enter the amount which would be charged to a Georgia insurer. If the franchise tax reflected is less than the maximum, you must include supporting documentation. If the amount of franchise tax is not known, you must use the maximum which would be due. You can later amend the return when the correct amount is available. Extensions will not be granted for retaliatory taxes.
13. **Lines 12 and 13** – Use for other taxes or fees that are not already listed on the form. **You must itemize any taxes or fees on these lines. Do not simply write "Other Taxes." Provide details of amounts reflected in each column.**
14. **Line 14** – Total the amounts listed in Columns 1 and 2 and enter the totals in the appropriate columns.

CALCULATION OF RETALIATORY TAXES

15. In the spaces provided, transfer the totals for Column 2 and Column 1 to the lines provided for the retaliatory tax calculation.
16. Subtract the Total for Column 1 from the Total for Column 2. Enter the amount on the line labeled "Retaliatory Tax Due."
17. Transfer this amount to Line 12 of Form GID-12.

**ALL FOREIGN OR ALIEN INSURERS MUST ATTACH A COMPLETED
FORM GID-13 TO FORM GID-12 (ANNUAL PREMIUM TAX RETURN)**

**NOTE: If you have any questions regarding the completion of this form, please call
(404) 656-7553.**

E-Mail: premiumtax@mail.oci.state.ga.us